NOV 0 3 '06

SURFACE TRANSPORTATION BOARD

FIRST UNION RAIL

One O'Hare Centre 6250 River Road, Suite 500 Rosemont, IL 60018-4214

VIA UPS 2nd DAY AIR

November 1, 2006

Mr. Vernon E. Williams Surface Transportation Board 1925 K Street, N.W., Room 704 Washington, DC 20423-0001

Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement, dated October 13, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Commission under Recordation Number 24428.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation

One O'Hare Center

6250 River Road, Suite 5000

Rosemont, IL 60018

Lessee: FGDI, L.L.C.

19901 N. Dixie Hwy.

Bowling Green, OH 43402

A description of the railroad equipment covered by the enclosed document is twenty-five (25) 4600/4750 cu. ft. covered hopper cars, with FURX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows:

Memorandum of Lease

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5387. Thank you for your cooperation in this matter.

y truly yours

Georgia Freiburger Manager of Documentation

Enclosures

(FGDI019)

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2-18 PM

ASSGN. NO.: FGDI019

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the day of day of corporation, and FGDI, L.L.C., ("Lessee"), a limited liability corporation.

$\underline{W} \underline{I} \underline{T} \underline{N} \underline{E} \underline{S} \underline{S} \underline{E} \underline{T} \underline{H}$:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of

August 22, 2002, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 18 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of	
IN WITNESS WHEREOF, the parties by their respective officers duly authorized as o	hereto have each caused this Memorandum to be duly executed under seal f the date and year first above written.
	LESSOR:
ATTEST:	By: RICHARD R. S. Y. WIUUK Name: RICHARD R. S. Y. WIUUK
	Name: RICHARD Vice President Sales & Marketing
By: Susan Crokulsky	Title:
Name: SUSAN GROKULSKY	
Title: MOR. OF DOCUMENTATION	Executed on this 13 day of Oslober, 2006.
[CORPORATE SEAL]	
STATE OF JUINOIS	
COUNTY OF COOK	
I, GEDRGIA FREIBUR RICHARD F. SEYMUUR persor of the foregoing Memorandum of Lease.	REEL, a Notary Public of the County and State aforesaid, certify that _ nally appeared before me this day and acknowledged his/her due execution
WITNESS my hand and official stamp	or seal, this 13 day of October, 2006
WITTLESS my hand and official stamp	42
My Commission Expires:	Notary Public
5-2008 (Notary Public)	
OFFICIAL SEAL	

GEORGIA FREIBURGER NOTARY PUBLIC, STATE OF ILLINOIS MY COMMISSION EXPIRES 5-18-2008

By: Drak Baber Coke Title: Legistic Coal Executed on this 27th day of September 2006 STATE OF OILLO COUNTY OF WED A REBERT OBROCK personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease. WITNESS my hand and official stamp or seal, this 27th day of September, 2006.

LESSEE:

Commission Expires:

(Notary Public)

EXHIBIT A to MEMORANDUM OF LEASE

I. NUMBER OF CARS: Twenty-five (25)

II. DESCRIPTION OF CARS: 4600/4750 cubic foot capacity covered hopper cars with gravity discharge gates

and trough hatches

III. CAR NUMBERS:

FURX 814215 FURX 823647 FURX 823658 FURX 823667 FURX 823700 FURX 823702 FURX 823703 FURX 823715 FURX 823722 FURX 823724 FURX 823754 FURX 823790 FURX 823797 FURX 823810 FURX 823812 FURX 823820 FURX 823822 FURX 823824 FURX 823826 FURX 823835 FURX 823839 FURX 833166 FURX 833218 FURX 833237 FURX 833257 Count: 25